



State of Washington
Department of Revenue
Forest Tax Section
PO Box 47472
Olympia WA 98504-7472
(800) 548-8829



TIMBER TAX FACTS FOR FEDERAL TIMBER SALES

If you purchase timber from the State Department of Natural Resources or any other state or local agency, you are required to register with the Department of Revenue and pay the following taxes:

Timber Excise Tax: This tax must be paid by the timber purchaser on the actual purchase price of the sale in cash or other consideration. Other consideration includes all permanent roads - both optional AND required roads. The tax is payable quarterly to the Washington State Department of Revenue.

Extracting B&O Tax: This tax must be paid by the timber purchaser on the gross receipts from the sale of the logs. However, if the gross receipts from the sale of logs during the year is less than \$100,000 and the harvester qualifies as a "small harvester" under the law, there is no B&O tax on the timber income. If you have other questions regarding the B&O tax, call toll free (800) 647-7706.

Tax Registration

If you do not have a Forest Tax Reporting Account number, or if you have other questions about taxes on forest land and timber, call the Department of Revenue, toll free at (800) 548-8829.